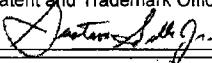


CERTIFICATE OF ELECTRONIC FILING

I hereby certify that this correspondence is being filed electronically with the U.S. Patent and Trademark Office on

Date: April 21, 2006 Name: Gustavo Siller, Jr.

Signature: 

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GILSON
& LIONE

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Appln. of: Masamichi Saito

Appln. No.: 10/624,931

Examiner: Brian E. Miller

Filed: July 22, 2003

Art Unit: 2652

For: SPIN-VALVE MAGNETORESISTIVE THIN FILM ELEMENT

Attorney Docket No: 9281-4596

Mail Stop Amendment
 Commissioner for Patents
 P. O. Box 1450
 Alexandria, VA 22313-1450

TRANSMITTAL

Sir:

Attached is/are:

- Response to the Office Action dated March 21, 2006
 Return Receipt Postcard

Fee calculation:

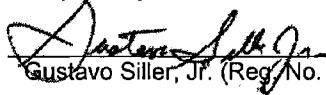
- No additional fee is required.
 Small Entity.
 An extension fee in an amount of \$_____ for a _____-month extension of time under 37 C.F.R. § 1.136(a).
 A petition or processing fee in an amount of \$_____ under 37 C.F.R. § 1.17(____).
 An additional filing fee has been calculated as shown below:

	Claims Remaining After Amendment	Highest No. Previously Paid For	Present Extra	Small Entity		Not a Small Entity	
				Rate	Add'l Fee	or	Rate
Total	Minus			x \$25=			x \$50=
Indep.	Minus			x 100=			x \$200=
First Presentation of Multiple Dep. Claim				+\$180=			+\$360=
				Total	\$	Total	\$

Fee payment:

- A check in the amount of \$_____ is enclosed.
 Please charge Deposit Account No. 23-1925 in the amount of \$_____. A copy of this Transmittal is enclosed for this purpose.
 Payment by credit card in the amount of \$_____ (Form PTO-2038 is attached).
 The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,



April 21, 2006
 Date

Gustavo Siller, Jr. (Reg. No. 32,305)